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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1995 Through **April 30, 1995,** and Other Periods

Highlight

This issue includes the presentation of the new Social Security Administration, formed as the result of the Social Security Independence and Program Improvement Act of 1994.

The impact of large individual and corporation tax deposits sent budget receipts to a record high of $165.4 billion this month.

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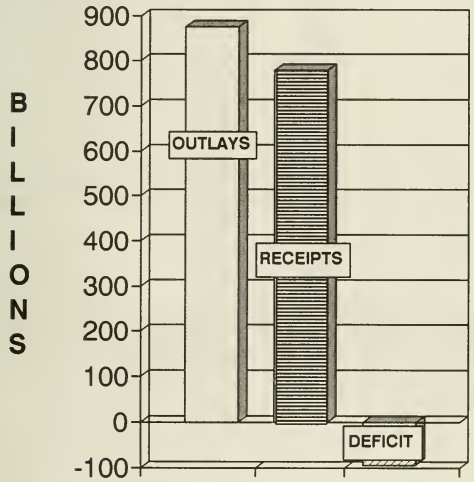
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH APRIL 1995



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Compiled and Published by

Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1994			
October	78,662	124,085	45,422
November	83,102	121,483	38,381
December	125,403	133,108	7,705
January	122,961	107,713	−15,248
February	73,186	114,752	41,566
March	93,107	125,422	32,315
April	141,321	123,867	−17,454
May	83,541	115,597	32,057
June	138,119	123,269	−14,850
July	84,822	118,020	33,198
August	97,333	121,617	24,284
September	135,895	131,785	−4,110
Year-to-Date	**[1]1,257,452**	**[1]1,460,719**	**[1]203,267**
FY 1995			
October	89,024	120,365	31,342
November	87,673	124,915	37,242
December	130,810	134,941	4,130
January	131,801	115,171	−16,629
February	82,544	120,536	37,992
March	92,532	142,458	49,927
April	165,392	115,673	−49,720
Year-to-Date	**779,775**	**874,059**	**94,284**

[1]The receipt, outlay and deficit figures differ from the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995, by $98 million due mainly to revisions in data following the release of the Final September Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1994)	Budget Estimates Next Fiscal Year (1996)[1]
Total on-budget and off-budget results:					
Total receipts	165,392	779,775	1,346,414	717,742	1,415,456
On-budget receipts	126,170	574,908	995,158	524,760	1,045,095
Off-budget receipts	39,222	204,867	351,256	192,982	370,361
Total outlays	115,673	874,059	1,538,920	850,430	1,612,128
On-budget outlays	90,628	709,495	1,246,936	691,942	1,307,105
Off-budget outlays	25,045	164,564	291,984	158,488	305,023
Total surplus (+) or deficit (−)	+49,720	−94,284	−192,506	−132,688	−196,671
On-budget surplus (+) or deficit (−)	+35,542	−134,587	−251,778	−167,182	−262,010
Off-budget surplus (+) or deficit (−)	+14,178	+40,303	+59,272	+34,494	+65,338
Total on-budget and off-budget financing	−49,720	94,284	192,506	132,688	196,671
Means of financing:					
Borrowing from the public	−27,638	97,986	207,936	118,141	217,151
Reduction of operating cash, increase (−)	−19,973	−2,127	−4,058	3,775	.....
By other means	−2,109	−1,574	−11,372	10,772	−20,480

[1]These figures are based on the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995.

... No Transactions.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1994 and 1995

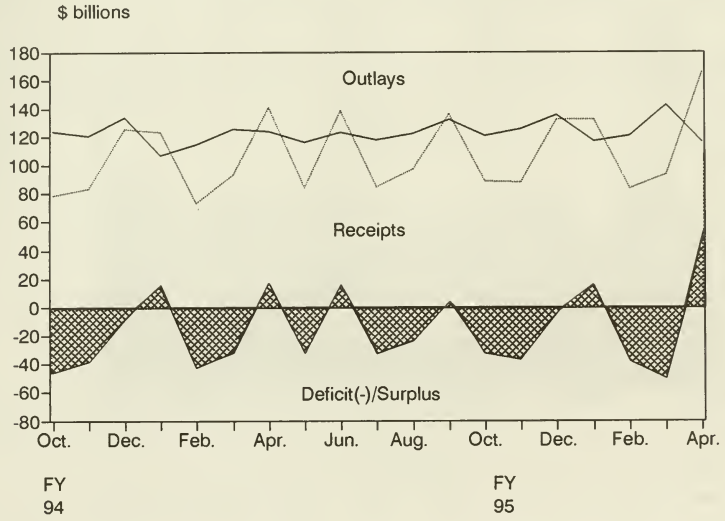

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1994 and 1995

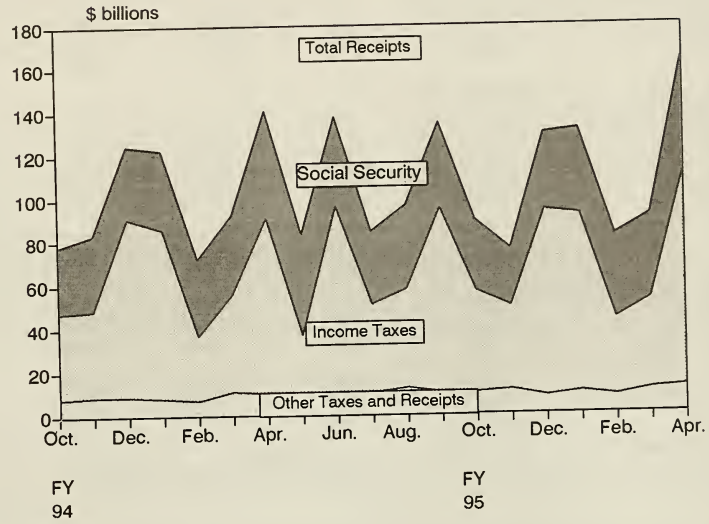

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1994 and 1995

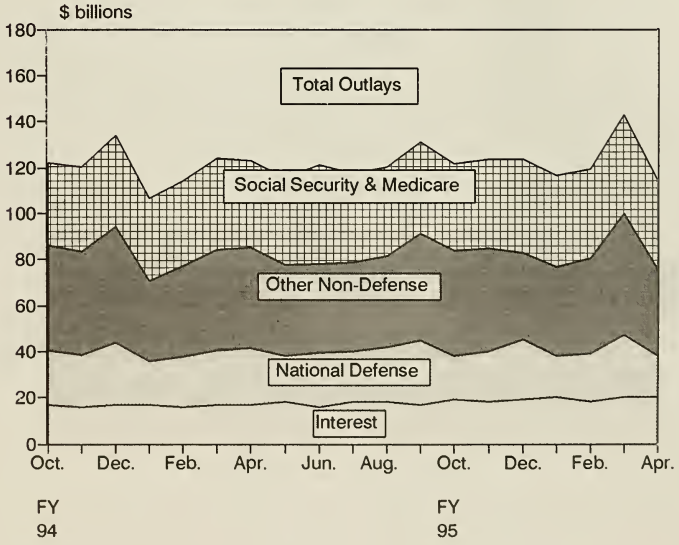

Table 3. Summary of Receipts and Outlays of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	76,441	351,121	322,042	588,460
Corporation income taxes	23,482	80,132	74,275	150,864
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	39,222	204,867	192,982	351,256
Employment taxes and contributions (on-budget)	11,201	59,617	53,369	100,538
Unemployment insurance	3,061	11,632	10,662	28,057
Other retirement contributions	354	2,629	2,704	4,558
Excise taxes	4,602	32,162	29,695	57,600
Estate and gift taxes	1,906	8,559	9,261	15,587
Customs duties	1,349	11,214	11,149	20,913
Miscellaneous receipts	3,774	17,842	11,603	28,581
Total Receipts	**165,392**	**779,775**	**717,742**	**1,346,414**
(On-budget)	**126,170**	**574,908**	**524,760**	**995,158**
(Off-budget)	**39,222**	**204,867**	**192,982**	**351,256**
Budget Outlays				
Legislative Branch	178	1,651	1,563	2,793
The Judiciary	202	1,608	1,491	3,101
Executive Office of the President	18	130	125	192
Funds Appropriated to the President	48	7,106	8,066	10,860
Department of Agriculture	4,204	39,226	38,589	62,313
Department of Commerce	227	1,997	1,805	3,601
Department of Defense—Military	16,828	144,329	156,679	260,269
Department of Defense—Civil	2,592	18,249	17,566	31,207
Department of Education	1,974	18,181	13,073	32,888
Department of Energy	1,188	10,114	10,240	16,135
Department of Health and Human Services	23,053	171,436	159,860	301,439
Department of Housing and Urban Development	2,707	17,360	15,343	26,854
Department of the Interior	499	4,311	3,910	7,329
Department of Justice	920	6,134	5,809	11,821
Department of Labor	2,899	18,647	23,493	31,942
Department of State	371	3,464	3,344	6,272
Department of Transportation	2,571	21,681	20,518	37,992
Department of the Treasury:				
Interest on the Public Debt	20,883	182,868	163,167	333,704
Other	3,732	12,324	10,851	18,112
Department of Veterans Affairs	1,828	20,691	22,324	38,231
Environmental Protection Agency	493	3,569	3,263	6,274
General Services Administration	−767	−58	−499	1,131
National Aeronautics and Space Administration	1,028	7,499	7,789	14,241
Office of Personnel Management	3,548	23,754	22,261	40,308
Small Business Administration	53	525	345	703
Social Security Administration	28,080	204,856	198,653	363,419
Other independent agencies:				
Resolution Trust Corporation	−436	−6,535	901	−6,753
Other	468	4,462	2,586	15,399
Undistributed offsetting receipts:				
Interest	−596	−46,130	−42,996	−91,465
Other	−3,121	−19,391	−19,689	−41,392
Total outlays	**115,673**	**874,059**	**850,430**	**1,538,920**
(On-budget)	**90,628**	**709,495**	**691,942**	**1,246,936**
(Off-budget)	**25,045**	**164,564**	**158,488**	**291,984**
Surplus (+) or deficit (−)	**+49,720**	**−94,284**	**−132,688**	**−192,506**
(On-budget)	**+35,542**	**−134,587**	**−167,182**	**−251,778**
(Off-budget)	**+14,178**	**+40,303**	**+34,494**	**+59,272**

[1]These figures are based on the *FY 1996 Budget*, released by the Office of Management and Budget on February 6, 1995.

Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]32,447			296,124			275,248		
Presidential Election Campaign Fund	16			40			41		
Other	[1]64,937			109,667			100,084		
Total—Individual income taxes	**97,400**	**20,959**	**76,441**	**405,831**	**54,711**	**351,121**	**375,373**	**53,331**	**322,042**
Corporation income taxes	**25,779**	**2,297**	**23,482**	**92,726**	**12,595**	**80,132**	**82,964**	**8,689**	**74,275**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]25,292	.....	25,292	149,097	.....	149,097	163,681	.....	163,681
Self-Employment Contributions Act taxes	[1]7,977	.....	7,977	10,920	.....	10,920	10,672	.....	10,672
Deposits by States	(* *)	.....	(* *)	1	.....	1	−45	.....	−45
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FOASI trust fund	33,268	.....	33,268	160,019	.....	160,019	174,309	.....	174,309
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]4,469	.....	4,469	42,310	.....	42,310	17,535	.....	17,535
Self-Employment Contributions Act taxes	[1]1,485	.....	1,485	2,538	.....	2,538	1,139	.....	1,139
Receipts from railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	5,954	.....	5,954	44,848	.....	44,848	18,674	.....	18,674
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]7,690	.....	7,690	52,626	.....	52,626	47,418	.....	47,418
Self-Employment Contributions Act taxes	[1]3,182	.....	3,182	4,508	.....	4,508	3,561	.....	3,561
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FHI trust fund	10,872	.....	10,872	57,135	.....	57,135	50,979	.....	50,979
Railroad retirement accounts:									
Rail industry pension fund	178	1	177	1,362	10	1,353	1,332	25	1,307
Railroad Social Security equivalent benefit	152	.....	152	1,130	.....	1,130	1,083	.....	1,083
Total—Employment taxes and contributions	50,424	1	50,423	264,494	10	264,484	246,376	25	246,351
Unemployment insurance:									
State taxes deposited in Treasury	2,144	.....	2,144	8,897	.....	8,897	8,303	.....	8,303
Federal Unemployment Tax Act taxes	940	27	914	2,776	57	2,719	2,386	58	2,327
Railroad unemployment taxes	4	.....	4	16	.....	16	18	.....	18
Railroad debt repayment	.....	.....	.....	.....	.....	.....	14	.....	14
Total—Unemployment insurance	3,088	27	3,061	11,689	57	11,632	10,721	58	10,662
Other retirement contributions:									
Federal employees retirement − employee contributions	348	.....	348	2,576	.....	2,576	2,647	.....	2,647
Contributions for non-federal employees	7	.....	7	54	.....	54	57	.....	57
Total—Other retirement contributions	354	.....	354	2,629	.....	2,629	2,704	.....	2,704
Total—Social insurance taxes and contributions	**53,866**	**28**	**53,839**	**278,812**	**67**	**278,745**	**259,801**	**83**	**259,718**
Excise taxes:									
Miscellaneous excise taxes[2]	1,953	−172	2,125	16,103	521	15,582	17,016	423	16,594
Airport and airway trust fund	430	11	419	3,019	21	2,998	2,796	24	2,773
Highway trust fund	2,216	211	2,005	13,643	421	13,222	10,301	327	9,974
Black lung disability trust fund	53	.....	53	360	.....	360	355	.....	355
Total—Excise taxes	**4,652**	**50**	**4,602**	**33,125**	**963**	**32,162**	**30,469**	**774**	**29,695**
Estate and gift taxes	**1,938**	**32**	**1,906**	**8,787**	**229**	**8,559**	**9,481**	**220**	**9,261**
Customs duties	**1,490**	**141**	**1,349**	**12,184**	**970**	**11,214**	**11,636**	**487**	**11,149**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	3,514	.....	3,514	15,270	.....	15,270	9,499	.....	9,499
All other	261	1	261	2,580	8	2,572	2,116	12	2,105
Total — Miscellaneous receipts	**3,775**	**1**	**3,774**	**17,850**	**8**	**17,842**	**11,615**	**12**	**11,603**
Total — Receipts	**188,899**	**23,507**	**165,392**	**849,316**	**69,541**	**779,775**	**781,338**	**63,596**	**717,742**
Total — On-budget	**149,677**	**23,507**	**126,170**	**644,449**	**69,541**	**574,908**	**588,356**	**63,596**	**524,760**
Total — Off-budget	**39,222**	.....	**39,222**	**204,867**	.....	**204,867**	**192,982**	.....	**192,982**

[1]In accordance with the provisions of the Social Security Act as amended, "Individual Income Taxes Withheld" have been decreased and "Federal Insurance Contributions Act Taxes" correspondingly increased by $1,051 million to correct estimates for the quarter ending March 31, 1994. "Individual Income Taxes Other" have been increased and "Self Employment Contributions Act Taxes" correspondingly decreased by $1,184 million to correct estimates for calendar year 1992 and prior.

[2]Includes amounts for the windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(* *) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	32	(* *)	32	249	1	248	246	1	245
House of Representatives	57	(* *)	57	425	1	424	441	11	430
Joint items	7	.....	7	45	.....	45	45	.....	45
Congressional Budget Office	1	.....	1	12	.....	12	13	.....	13
Architect of the Capitol	14	1	13	117	5	112	118	5	114
Library of Congress	31	.....	31	481	.....	481	342	.....	342
Government Printing Office:									
Revolving fund (net)	−11	.....	−11	15	.....	15	40	.....	40
General fund appropriations	10	.....	10	57	.....	57	54	.....	54
General Accounting Office	32	.....	32	234	.....	234	252	.....	252
United States Tax Court	4	.....	4	19	.....	19	20	.....	20
Other Legislative Branch agencies	3	.....	3	19	.....	19	18	.....	18
Proprietary receipts from the public	.....	1	−1	.....	8	−8	.....	1	−1
Intrabudgetary transactions	−1	.....	−1	−8	.....	−8	−7	.....	−7
Total—Legislative Branch	**180**	**2**	**178**	**1,667**	**15**	**1,651**	**1,581**	**18**	**1,563**
The Judiciary:									
Supreme Court of the United States	2	.....	2	15	.....	15	15	.....	15
Courts of Appeals, District Courts, and other judicial services	192	(* *)	192	1,529	3	1,527	1,412	1	1,411
Other	9	.....	9	67	.....	67	65	.....	65
Total—The Judiciary	**202**	**(* *)**	**202**	**1,611**	**3**	**1,608**	**1,492**	**1**	**1,491**
Executive Office of the President:									
Compensation of the President and the White House Office	4	.....	4	22	.....	22	24	.....	24
Office of Management and Budget	5	.....	5	33	.....	33	34	.....	34
Other	9	.....	9	76	.....	76	67	.....	67
Total—Executive Office of the President	**18**	**.....**	**18**	**130**	**.....**	**130**	**125**	**.....**	**125**
Funds Appropriated to the President:									
International Security Assistance:									
Foreign military loan program	56	15	41	523	356	167	482	349	134
Foreign military financing program	102	.....	102	2,563	.....	2,563	3,185	.....	3,185
Economic support fund	83	.....	83	2,195	.....	2,195	2,194	.....	2,194
Peacekeeping Operations	3	.....	3	49	.....	49	35	.....	35
Other	4	.....	4	16	.....	16	30	.....	30
Proprietary receipts from the public	.....	10	−10	.....	415	−415	.....	403	−403
Total—International Security Assistance	247	26	221	5,346	771	4,575	5,926	752	5,174
International Development Assistance:									
Multilateral Assistance:									
Contribution to the International Development Association	235	.....	235	743	.....	743	637	.....	637
International organizations and programs	22	.....	22	418	.....	418	122	.....	122
Other	16	.....	16	267	.....	267	280	.....	280
Total—Multilateral Assistance	272	.....	272	1,429	.....	1,429	1,039	.....	1,039
Agency for International Development:									
Sustainable development assistance program	128	.....	128	689	.....	689	775	.....	775
Assistance for eastern europe and the baltic States	3	.....	3	20	.....	20	38	.....	38
Assistance for the new indenpendent States of the former soviet union	86	.....	86	490	.....	490	117	.....	117
Development fund for Africa	46	.....	46	435	.....	435	363	.....	363
Operating expenses	40	.....	40	296	.....	296	292	.....	292
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	45	.....	45	44	.....	44
Other	38	2	36	349	26	323	260	37	223
Proprietary receipts from the public	.....	57	−57	.....	470	−470	.....	419	−419
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Agency for International Development	341	59	282	2,324	496	1,828	1,889	456	1,433
Overseas Private Investment Corporation	3	7	−4	27	129	−103	24	105	−81
Peace Corps	17	.....	17	131	.....	131	118	.....	118
Other	8	(* *)	8	54	2	52	50	2	48
Total—International Development Assistance	641	66	575	3,964	628	3,337	3,120	563	2,557
International Monetary Programs	−111	.....	−111	−909	.....	−909	−22	.....	−22
Military Sales Programs:									
Special defense acquisition fund	10	25	−16	99	115	−17	106	169	−64
Foreign military sales trust fund	800	.....	800	7,487	.....	7,487	7,693	.....	7,693
Kuwait civil reconstruction trust fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Proprietary receipts from the public	.....	1,424	−1,424	.....	7,381	−7,381	.....	7,304	−7,304
Other	2	.....	2	15	.....	15	32	.....	32
Total—Funds Appropriated to the President	**1,589**	**1,541**	**48**	**16,002**	**8,896**	**7,106**	**16,854**	**8,789**	**8,066**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Agriculture:									
Agricultural Research Service	61	.....	61	432	.....	432	425	.....	425
Cooperative State Research Education and Extension Service:									
Cooperative state research activities	37	.....	37	253	.....	253	235	.....	235
Extension Service	40	.....	40	258	.....	258	247	.....	247
Other	2	.....	2	26	.....	26	30	.....	30
Animal and Plant Health Inspection Service	40	.....	40	295	.....	295	273	.....	273
Food Safety and Inspection Service	47	.....	47	296	.....	296	303	.....	303
Agricultural Marketing Service	33	.....	33	493	.....	493	430	1	429
Farm Service Agency:									
Salaries and expenses	54	.....	54	407	.....	407	387	.....	387
Conservation programs	12	.....	12	1,813	.....	1,813	1,824	.....	1,824
Federal crop insurance corporation fund	78	1	77	491	449	42	1,291	345	946
Commodity Credit Corporation:									
Price support and related programs	1,336	1,201	135	14,786	5,813	8,973	14,163	4,398	9,765
National Wool Act Program	93	.....	93	99	.....	99	193	.....	193
Agricultural credit insurance fund	161	99	63	723	983	−260	1,120	1,262	−142
Other	9	.....	9	152	.....	152	154	.....	154
Total—Farm Service Agency	1,744	1,301	443	18,470	7,245	11,225	19,130	6,005	13,125
Natural Resources Conservation Service:									
Conservation operations	47	.....	47	333	.....	333	359	.....	359
Watershed and flood prevention operations	17	.....	17	165	.....	165	152	.....	152
Other	2	.....	2	46	.....	46	47	.....	47
Rural Utilities Service:									
Rural electrification and telephone fund	46	128	−82	1,459	1,719	−260	1,652	2,239	−586
Rural development insurance fund	123	18	105	504	266	238	541	348	192
Other	28	11	16	239	118	120	243	309	−67
Rural housing and Community Development Service:									
Rural housing insurance fund	185	197	−12	2,079	1,456	624	2,095	1,915	181
Other	99	.....	99	31	.....	31	−24	.....	−24
Foreign Agricultural Service	15	.....	15	610	.....	610	736	.....	736
Food and Consumer Service:									
Food stamp program	2,133	.....	2,133	15,195	.....	15,195	14,912	.....	14,912
State child nutrition programs	719	.....	719	4,752	.....	4,752	4,424	.....	4,424
Women, infants and children programs	234	.....	234	2,070	.....	2,070	1,878	.....	1,878
Other	25	.....	25	283	.....	283	315	.....	315
Total—Food and Consumer Service	3,111	.....	3,111	22,300	.....	22,300	21,529	.....	21,529
Forest Service:									
National forest system	105	.....	105	758	.....	758	787	.....	787
Forest and rangeland protection	31	.....	31	376	.....	376	186	.....	186
Forest service permanent appropriations	15	.....	15	450	.....	450	239	.....	239
Other	75	.....	75	474	.....	474	470	.....	470
Total—Forest Service	226	.....	226	2,057	.....	2,057	1,682	.....	1,682
Other	6	3	4	299	22	277	314	21	294
Proprietary receipts from the public	.....	48	−48	.....	593	−593	.....	973	−973
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Total—Department of Agriculture	**5,910**	**1,706**	**4,204**	**50,646**	**11,420**	**39,226**	**50,400**	**11,810**	**38,589**
Department of Commerce:									
Economic Development Administration	22	1	21	195	8	187	161	9	151
Bureau of the Census	−29	.....	−29	187	.....	187	164	.....	164
Promotion of Industry and Commerce	24	.....	24	211	.....	211	180	.....	180
Science and Technology:									
National Oceanic and Atmospheric Administration	169	(* *)	169	1,137	12	1,125	1,125	8	1,118
National Institute of Standards and Technology	22	.....	22	243	.....	243	124	.....	124
Other	18	2	16	74	18	57	94	20	74
Total—Science and Technology	209	2	207	1,454	30	1,424	1,343	28	1,316
Other	15	.....	15	62	(* *)	62	63	.....	63
Proprietary receipts from the public	.....	10	−10	.....	73	−73	.....	70	−70
Intrabudgetary transactions	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Commerce	**240**	**13**	**227**	**2,108**	**111**	**1,997**	**1,911**	**107**	**1,805**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,028	.....	1,028	13,819	.....	13,819	16,434	.....	16,434
Department of the Navy	1,368	.....	1,368	14,115	.....	14,115	15,903	.....	15,903
Department of the Air Force	743	.....	743	10,418	.....	10,418	11,117	.....	11,117
Total—Military personnel	3,138	.....	3,138	38,352	.....	38,352	43,454	.....	43,454
Operation and maintenance:									
Department of the Army	1,625	.....	1,625	12,833	.....	12,833	12,227	.....	12,227
Department of the Navy	1,937	.....	1,937	12,240	.....	12,240	12,602	.....	12,602
Department of the Air Force	1,618	.....	1,618	13,975	.....	13,975	14,207	.....	14,207
Defense agencies	1,570	.....	1,570	11,169	.....	11,169	11,446	.....	11,446
Total—Operation and maintenance	6,749	.....	6,749	50,218	.....	50,218	50,482	.....	50,482
Procurement:									
Department of the Army	547	.....	547	4,343	.....	4,343	4,837	.....	4,837
Department of the Navy	2,203	.....	2,203	13,420	.....	13,420	15,221	.....	15,221
Department of the Air Force	1,357	.....	1,357	12,563	.....	12,563	14,050	.....	14,050
Defense agencies	292	.....	292	2,253	.....	2,253	2,398	.....	2,398
Total—Procurement	4,399	.....	4,399	32,579	.....	32,579	36,505	.....	36,505
Research, development, test, and evaluation:									
Department of the Army	372	.....	372	2,892	.....	2,892	3,369	.....	3,369
Department of the Navy	787	.....	787	5,322	.....	5,322	4,303	.....	4,303
Department of the Air Force	750	.....	750	7,188	.....	7,188	7,354	.....	7,354
Defense agencies	509	.....	509	4,441	.....	4,441	4,698	.....	4,698
Total—Research, development, test and evaluation	2,417	.....	2,417	19,843	.....	19,843	19,723	.....	19,723
Military construction:									
Department of the Army	70	.....	70	534	.....	534	515	.....	515
Department of the Navy	72	.....	72	494	.....	494	331	.....	331
Department of the Air Force	98	.....	98	753	.....	753	596	.....	596
Defense agencies	274	.....	274	1,929	.....	1,929	1,060	.....	1,060
Total—Military construction	514	.....	514	3,711	.....	3,711	2,501	.....	2,501
Family housing:									
Department of the Army	88	.....	88	675	.....	675	735	.....	735
Department of the Navy	107	.....	107	609	.....	609	457	.....	457
Department of the Air Force	61	.....	61	592	.....	592	610	.....	610
Defense agencies	15	4	11	87	28	59	60	20	40
Revolving and management funds:									
Department of the Army	−7	.....	−7	−29	.....	−29	−30	.....	−30
Department of the Navy	−62	.....	−62	122	.....	122	222	.....	222
Department of the Air Force	.....	.....	.....	.....	.....	.....	.....	.....	.....
Defense agencies:									
Defense business operations fund	−211	.....	−211	−1,513	.....	−1,513	2,067	.....	2,067
Other	30	(*)	29	−102	2	−104	−225	3	−228
Trust funds:									
Department of the Army	(*)	.....	(*)	(*)	.....	(*)	(*)	.....	(*)
Department of the Navy	2	.....	2	17	3	14	19	8	11
Department of the Air Force	(*)	.....	(*)	(*)	(*)	(*)	6	6	(*)
Defense agencies	44	.....	44	143	.....	143	142	.....	142
Proprietary receipts from the public:									
Department of the Army	.....	32	−32	.....	194	−194	.....	109	−109
Department of the Navy	.....	64	−64	.....	231	−231	.....	85	−85
Department of the Air Force	.....	311	−311	.....	737	−737	.....	351	−351
Defense agencies	.....	34	−34	.....	223	−223	.....	181	−181
Intrabudgetary transactions:									
Department of the Army	−5	.....	−5	33	.....	33	152	.....	152
Department of the Navy	25	.....	25	403	.....	403	522	.....	522
Department of the Air Force	−10	.....	−10	103	.....	103	116	.....	116
Defense agencies	−20	.....	−20	−96	.....	−96	−74	.....	−74
Offsetting governmental receipts:									
Department of the Army	.....	.....	.....	.....	1	−1	.....	6	−6
Defense agencies	.....	(*)	(*)	.....	(*)	(*)	.....	(*)	(*)
Total—Department of Defense—Military	**17,274**	**446**	**16,828**	**145,747**	**1,417**	**144,329**	**157,447**	**768**	**156,679**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	82	.....	82	616	.....	616	517	.....	517
Operation and maintenance, general	68	.....	68	795	.....	795	607	.....	607
Other	95	.....	95	818	.....	818	945	.....	945
Proprietary receipts from the public	.....	9	−9	.....	73	−73	.....	89	−89
Total—Corps of Engineers	245	9	235	2,228	73	2,155	2,068	89	1,979
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,470	.....	11,470	11,908	.....	11,908
Military retirement fund	2,338	.....	2,338	16,001	.....	16,001	15,435	.....	15,435
Intrabudgetary transactions	.....	.....	.....	−11,470	.....	−11,470	−11,908	.....	−11,908
Education benefits	13	.....	13	57	.....	57	115	.....	115
Other	6	(* *)	6	46	2	44	45	2	43
Proprietary receipts from the public	.....	1	−1	.....	7	−7	.....	7	−7
Total—Department of Defense—Civil	**2,603**	**10**	**2,592**	**18,332**	**83**	**18,249**	**17,664**	**98**	**17,566**
Department of Education:									
Office of Elementary and Secondary Education:									
Education for the disadvantaged	603	.....	603	4,057	.....	4,057	4,124	.....	4,124
Impact aid	28	.....	28	638	.....	638	672	.....	672
School improvement programs	126	.....	126	844	.....	844	887	.....	887
Other	9	.....	9	66	.....	66	52	.....	52
Total—Office of Elementary and Secondary Education	766	.....	766	5,605	.....	5,605	5,735	.....	5,735
Office of Bilingual Education and Minority Languages Affairs	17	.....	17	125	.....	125	130	.....	130
Office of Special Education and Rehabilitative Services:									
Special education	234	.....	234	1,940	.....	1,940	1,816	.....	1,816
Rehabilitation services and disability research	188	.....	188	1,349	.....	1,349	1,351	.....	1,351
Special institutions for persons with disabilities	14	.....	14	84	.....	84	81	.....	81
Office of Vocational and Adult Education	168	.....	168	940	.....	940	854	.....	854
Office of Postsecondary Education:									
College housing loans	(* *)	10	−10	14	45	−31	1	32	−30
Student financial assistance	480	.....	480	4,685	.....	4,685	4,847	.....	4,847
Federal family education loans	−61	.....	−61	2,146	.....	2,146	−2,651	.....	−2,651
Higher education	41	.....	41	456	.....	456	421	.....	421
Howard University	19	.....	19	127	.....	127	119	.....	119
Other	85	.....	85	314	.....	314	32	.....	32
Total—Office of Postsecondary Education	565	10	555	7,742	45	7,697	2,770	32	2,738
Office of Educational Research and Improvement	35	.....	35	239	.....	239	252	.....	252
Departmental management	12	.....	12	250	.....	250	220	.....	220
Proprietary receipts from the public	.....	16	−16	.....	49	−49	.....	104	−104
Total—Department of Education	**2,000**	**26**	**1,974**	**18,274**	**93**	**18,181**	**13,209**	**136**	**13,073**
Department of Energy:									
Atomic energy defense activities	890	.....	890	6,972	.....	6,972	6,950	.....	6,950
Energy programs:									
General science and research activities	71	.....	71	851	.....	851	759	.....	759
Energy supply, R and D activities	244	.....	244	1,906	.....	1,906	1,768	.....	1,768
Uranium supply and enrichment activities	13	.....	13	62	.....	62	237	.....	237
Fossil energy research and development	37	.....	37	254	.....	254	233	.....	233
Energy conservation	62	.....	62	368	.....	368	317	.....	317
Strategic petroleum reserve	14	.....	14	124	.....	124	175	.....	175
Clean coal technology	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nuclear waste disposal fund	23	.....	23	194	.....	194	152	.....	152
Other	78	(* *)	78	565	1	564	513	1	512
Total—Energy programs	542	(* *)	542	4,325	1	4,324	4,154	1	4,152
Power Marketing Administration	137	177	−40	1,043	1,166	−123	1,029	995	35
Departmental administration	48	.....	48	282	.....	282	251	.....	251
Proprietary receipts from the public	.....	211	−211	.....	1,059	−1,059	.....	871	−871
Intrabudgetary transactions	−41	.....	−41	−272	.....	−272	−225	.....	−225
Offsetting governmental receipts	.....	(* *)	(* *)	.....	9	−9	.....	52	−52
Total—Department of Energy	**1,576**	**389**	**1,188**	**12,348**	**2,234**	**10,114**	**12,159**	**1,919**	**10,240**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	87	(* *)	87	484	3	482	442	2	440
Health Resources and Services Administration	240	.....	240	1,472	.....	1,472	1,305	.....	1,305
Indian Health Services	132	.....	132	1,259	.....	1,259	995	.....	995
Centers for Disease Control and Prevention	165	.....	165	1,037	.....	1,037	858	.....	858
National Institutes of Health	849	.....	849	5,949	.....	5,949	5,899	.....	5,899
Substance Abuse and Mental Health Services Administration	110	.....	110	1,393	.....	1,393	1,342	.....	1,342
Agency for Health Care Policy and Research	3	.....	3	70	.....	70	54	.....	54
Assistant secretary for health	58	.....	58	314	.....	314	195	.....	195
Total—Public Health Service	1,646	(* *)	1,646	11,979	3	11,976	11,090	2	11,087
Health Care Financing Administration:									
Grants to States for Medicaid	7,239	.....	7,239	51,084	.....	51,084	47,101	.....	47,101
Payments to health care trust funds	5,439	.....	5,439	27,792	.....	27,792	24,442	.....	24,442
Federal hospital insurance trust fund:									
Benefit payments	8,530	.....	8,530	63,088	.....	63,088	57,704	.....	57,704
Administrative expenses	150	.....	150	763	.....	763	736	.....	736
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FHI trust fund	8,680	.....	8,680	63,851	.....	63,851	58,440	.....	58,440
Federal supplementary medical insurance trust fund:									
Benefit payments	4,383	.....	4,383	35,189	.....	35,189	32,564	.....	32,564
Administrative expenses	143	.....	143	977	.....	977	978	.....	978
Total—FSMI trust fund	4,527	.....	4,527	36,167	.....	36,167	33,542	.....	33,542
Other	−34	.....	−34	−12	.....	−12	−3	.....	−3
Total—Health Care Financing Administration	25,851	.....	25,851	178,882	.....	178,882	163,522	.....	163,522
Administration for children and families:									
Family support payments to States	1,459	.....	1,459	10,143	.....	10,143	9,814	.....	9,814
Low income home energy assistance	89	.....	89	1,079	.....	1,079	1,702	.....	1,702
Refugee and entrant assistance	[1]−7	.....	−7	205	.....	205	237	.....	237
Payments to States for the job opportunities and basic skills training program	72	.....	72	563	.....	563	474	.....	474
State legalization impact assistance grants	(* *)	.....	(* *)	144	.....	144	600	.....	600
Payments to States for the child care and development block grant	83	.....	83	535	.....	535	465	.....	465
Social services block grant	243	.....	243	1,660	.....	1,660	1,612	.....	1,612
Children and families services programs	395	.....	395	2,950	.....	2,950	2,545	.....	2,545
Payments to States for foster care and adoption assistance	301	.....	301	1,861	.....	1,861	1,802	.....	1,802
Other	3	.....	3	12	.....	12	(* *)	.....	(* *)
Total—Administration for children and families	2,639	.....	2,639	19,153	.....	19,153	19,251	.....	19,251
Administration on aging	74	.....	74	554	.....	554	488	.....	488
Departmental management	−17	.....	−17	191	.....	191	105	.....	105
Proprietary receipts from the public	.....	1,700	−1,700	.....	11,529	−11,529	.....	10,152	−10,152
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal supplementary medical insurance trust fund	−3,760	.....	−3,760	−24,392	.....	−24,392	−23,288	.....	−23,288
Payments for tax and other credits:									
Federal hospital insurance trust fund	−1,679	.....	−1,679	−3,400	.....	−3,400	−1,154	.....	−1,154
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Health and Human Services	**24,753**	**1,700**	**23,053**	**182,968**	**11,532**	**171,436**	**170,014**	**10,154**	**159,860**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds	25	21	4	105	75	30	86	75	12
Credit accounts:									
Federal housing administration fund	−140	−227	87	3,793	3,561	232	4,156	4,238	−82
Housing for the elderly or handicapped fund	266	49	217	543	378	165	708	408	300
Other	47	.....	47	332	.....	332	259	(* *)	259
Rent supplement payments	28	.....	28	95	.....	95	33	.....	33
Homeownership assistance	9	.....	9	68	.....	68	61	.....	61
Rental housing assistance	56	.....	56	380	.....	380	380	.....	380
Rental housing development grants	.....	.....	.....	(* *)	.....	(* *)	5	.....	5
Low-rent public housing	48	.....	48	461	.....	461	431	.....	431
Public housing grants	282	.....	282	2,086	.....	2,086	1,876	.....	1,876
College housing grants	1	.....	1	10	(* *)	10	10	.....	10
Lower income housing assistance	859	.....	859	5,790	.....	5,790	6,104	.....	6,104
Section 8 contract renewals	421	.....	421	2,890	.....	2,890	1,994	.....	1,994
Other	11	.....	11	97	.....	97	35	.....	35
Total—Housing programs	1,912	−157	2,070	16,652	4,013	12,639	16,138	4,721	11,417
Public and Indian Housing programs:									
Low-rent public housing—Loans and other expenses	3	(* *)	3	257	197	60	292	194	97
Payments for operation of low-income housing projects	219	.....	219	1,544	.....	1,544	1,436	.....	1,436
Community Partnerships Against Crime	14	.....	14	92	.....	92	91	.....	91
Other	4	.....	4	12	.....	12	.....	.....	.....
Total—Public and Indian Housing programs	240	(* *)	240	1,905	197	1,708	1,819	194	1,625
Government National Mortgage Association:									
Management and liquidating functions fund	.....	.....	.....	.....	(* *)	(* *)	(* *)	1	−1
Guarantees of mortgage-backed securities	21	49	−29	216	470	−254	632	934	−302
Total—Government National Mortgage Association	21	49	−29	216	471	−254	632	935	−302
Community Planning and Development:									
Community Development Grants	314	.....	314	2,431	.....	2,431	1,973	.....	1,973
Home investment partnerships program	74	.....	74	656	.....	656	364	.....	364
Other	26	8	19	185	69	116	172	78	95
Total—Community Planning and Development	414	8	406	3,273	69	3,204	2,510	78	2,432
Management and Administration	51	.....	51	302	.....	302	309	.....	309
Other	4	.....	4	35	.....	35	20	.....	20
Proprietary receipts from the public	.....	35	−35	.....	267	−267	.....	153	−153
Offsetting governmental receipts	.....	.....	.....	.....	5	−5	.....	5	−5
Total—Department of Housing and Urban Development	**2,642**	**−66**	**2,707**	**22,383**	**5,023**	**17,360**	**21,429**	**6,086**	**15,343**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	52	.....	52	435	.....	435	390	.....	390
Other	17	.....	17	253	.....	253	138	.....	138
Minerals Management Service	48	.....	48	410	.....	410	459	.....	459
Office of Surface Mining Reclamation and Enforcement	22	.....	22	187	.....	187	169	.....	169
Total—Land and minerals management	139	.....	139	1,285	.....	1,285	1,157	.....	1,157
Water and science:									
Bureau of Reclamation:									
Construction program	17	.....	17	168	.....	168	176	.....	176
Operation and maintenance	17	.....	17	148	.....	148	151	.....	151
Other	34	11	22	243	109	134	256	103	153
Central utah project	1	.....	1	26	.....	26	9	.....	9
United States Geological Survey	59	.....	59	324	.....	324	357	.....	357
Bureau of Mines	12	3	9	100	16	84	112	16	96
Total—Water and science	140	14	126	1,008	125	883	1,060	119	942
Fish and wildlife and parks:									
United States Fish and Wildlife Service	101	.....	101	712	.....	712	727	.....	727
National Biological Survey	8	.....	8	73	.....	73	50	.....	50
National Park Service	125	.....	125	898	.....	898	837	.....	837
Total—Fish and wildlife and parks	234	.....	234	1,683	.....	1,683	1,614	.....	1,614

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:—Continued									
Bureau of Indian Affairs:									
Operation of Indian programs	80	.....	80	887	.....	887	841	.....	841
Indian tribal funds	69	.....	69	170	.....	170	171	.....	171
Other	42	1	41	249	7	242	306	6	300
Total—Bureau of Indian Affairs	191	1	190	1,306	7	1,299	1,317	6	1,311
Territorial and international affairs	6	.....	6	360	.....	360	192	.....	192
Departmental offices	6	.....	6	57	.....	57	80	.....	80
Proprietary receipts from the public	.....	151	−151	.....	1,090	−1,090	.....	1,186	−1,186
Intrabudgetary transactions	−50	.....	−50	−162	.....	−162	−200	.....	−200
Offsetting governmental receipts	.....	(* *)	(* *)	.....	3	−3	.....	(* *)	(* *)
Total—Department of the Interior	**666**	**166**	**499**	**5,536**	**1,225**	**4,311**	**5,220**	**1,310**	**3,910**
Department of Justice:									
Legal activities	197	.....	197	1,495	.....	1,495	1,449	.....	1,449
Federal Bureau of Investigation	227	.....	227	1,214	.....	1,214	1,272	.....	1,272
Drug Enforcement Administration	103	.....	103	561	.....	561	467	.....	467
Immigration and Naturalization Service	148	.....	148	973	.....	973	835	.....	835
Federal Prison System	232	11	221	1,603	74	1,529	1,384	68	1,317
Office of Justice Programs	61	.....	61	351	.....	351	478	.....	478
Other	73	.....	73	504	.....	504	297	.....	297
Intrabudgetary transactions	−6	.....	−6	−33	.....	−33	−19	.....	−19
Offsetting governmental receipts	.....	102	−102	.....	460	−460	.....	288	−288
Total—Department of Justice	**1,033**	**113**	**920**	**6,668**	**534**	**6,134**	**6,165**	**356**	**5,809**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	340	.....	340	2,443	.....	2,443	2,220	.....	2,220
Community Service Employment for Older Americans	30	.....	30	222	.....	222	221	.....	221
Federal unemployment benefits and allowances	−27	.....	−27	113	.....	113	93	.....	93
State unemployment insurance and employment service operations	−31	.....	−31	6	.....	6	164	.....	164
Payments to the unemployment trust fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances to the unemployment trust fund and other funds	46	.....	46	619	.....	619	2,528	.....	2,528
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,828	.....	1,828	13,077	.....	13,077	18,197	.....	18,197
State administrative expenses	273	.....	273	1,900	.....	1,900	1,808	.....	1,808
Federal administrative expenses	11	.....	11	138	.....	138	125	.....	125
Veterans employment and training	12	.....	12	105	.....	105	107	.....	107
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	5	.....	5	40	.....	40	45	.....	45
Other	1	.....	1	11	.....	11	12	.....	12
Total—Unemployment trust fund	2,131	.....	2,131	15,271	.....	15,271	20,294	.....	20,294
Other	7	.....	7	52	.....	52	53	.....	53
Total—Employment and Training Administration	2,496	.....	2,496	18,727	.....	18,727	25,573	.....	25,573
Pension Benefit Guaranty Corporation	70	19	52	860	1,028	−168	773	986	−213
Employment Standards Administration:									
Salaries and expenses	20	.....	20	141	.....	141	136	.....	136
Special benefits	192	.....	192	−152	.....	−152	−118	.....	−118
Black lung disability trust fund	49	.....	49	335	.....	335	351	.....	351
Other	10	.....	10	80	.....	80	74	.....	74
Occupational Safety and Health Administration	24	.....	24	173	.....	173	169	.....	169
Bureau of Labor Statistics	30	.....	30	165	.....	165	154	.....	154
Other	29	.....	29	263	.....	263	266	.....	266
Proprietary receipts from the public	.....	1	−1	.....	5	−5	.....	2	−2
Intrabudgetary transactions	−2	.....	−2	−912	.....	−912	−2,897	.....	−2,897
Total—Department of Labor	**2,918**	**20**	**2,899**	**19,680**	**1,033**	**18,647**	**24,481**	**988**	**23,493**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of State:									
Administration of Foreign Affairs:									
Diplomatic and consular programs	146	.....	146	906	.....	906	1,052	.....	1,052
Acquisition and maintenance of buildings abroad	44	.....	44	309	.....	309	324	.....	324
Payment to Foreign Service retirement and disability fund	.....	.....	.....	129	.....	129	125	.....	125
Foreign Service retirement and disability fund	37	.....	37	263	.....	263	233	.....	233
Other	24	.....	24	291	.....	291	148	.....	148
Total—Administration of Foreign Affairs	251	.....	251	1,897	.....	1,897	1,882	.....	1,882
International organizations and Conferences	40	.....	40	1,269	.....	1,269	1,157	.....	1,157
Migration and refugee assistance	66	.....	66	415	.....	415	378	.....	378
Other	15	.....	15	64	.....	64	102	.....	102
Proprietary receipts from the public	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	(* *)	.....	(* *)	−182	.....	−182	−176	.....	−176
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	**371**	**.....**	**371**	**3,464**	**.....**	**3,464**	**3,344**	**.....**	**3,344**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,232	.....	1,232	9,967	.....	9,967	9,662	.....	9,662
Other	9	.....	9	80	.....	80	81	.....	81
Other programs	15	.....	15	126	.....	126	139	.....	139
Total—Federal Highway Administration	1,256	.....	1,256	10,173	.....	10,173	9,883	.....	9,883
National Highway Traffic Safety Administration	26	.....	26	154	.....	154	151	.....	151
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	161	.....	161	708	.....	708	425	.....	425
Other	17	1	17	118	6	111	214	7	207
Total—Federal Railroad Administration	178	1	177	825	6	819	640	7	633
Federal Transit Administration:									
Formula grants	−184	.....	−184	319	.....	319	87	.....	87
Discretionary grants	153	.....	153	1,146	.....	1,146	910	.....	910
Other	329	.....	329	1,159	.....	1,159	1,224	.....	1,224
Total—Federal Transit Administration	298	.....	298	2,624	.....	2,624	2,221	.....	2,221
Federal Aviation Administration:									
Operations	122	.....	122	1,246	.....	1,246	1,518	.....	1,518
Airport and airway trust fund:									
Grants-in-aid for airports	84	.....	84	1,069	.....	1,069	925	.....	925
Facilities and equipment	248	.....	248	1,508	.....	1,508	1,275	.....	1,275
Research, engineering and development	19	.....	19	126	.....	126	122	.....	122
Operations	204	.....	204	1,525	.....	1,525	1,243	.....	1,243
Total—Airport and airway trust fund	555	.....	555	4,228	.....	4,228	3,565	.....	3,565
Other	(* *)	1	−1	(* *)	1	−1	(* *)	1	−1
Total—Federal Aviation Administration	678	1	677	5,474	1	5,473	5,082	1	5,081
Coast Guard:									
Operating expenses	122	.....	122	1,419	.....	1,419	1,435	.....	1,435
Acquisition, construction, and improvements	21	.....	21	147	.....	147	182	.....	182
Retired pay	42	.....	42	310	.....	310	274	.....	274
Other	16	(* *)	16	169	3	166	199	3	196
Total—Coast Guard	201	(* *)	201	2,046	3	2,043	2,090	3	2,087
Maritime Administration	43	101	−59	411	182	229	509	243	265
Other	6	1	5	211	5	206	234	3	230
Proprietary receipts from the public	.....	(* *)	(* *)	.....	3	−3	.....	3	−3
Intrabudgetary transactions	(* *)	.....	(* *)	(* *)	.....	(* *)	10	.....	10
Offsetting governmental receipts	.....	11	−11	.....	38	−38	.....	40	−40
Total—Department of Transportation	**2,686**	**116**	**2,571**	**21,918**	**238**	**21,681**	**20,818**	**300**	**20,518**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	−438	2	−440	−1,700	12	−1,712	−563	7	−570
Other	28	.....	28	126	.....	126	68	.....	68
Financial Management Service:									
Salaries and expenses	26	.....	26	152	.....	152	140	.....	140
Payment to the Resolution Funding Corporation	587	.....	587	1,751	.....	1,751	1,751	.....	1,751
Claims, judgements, and relief acts	39	.....	39	428	.....	428	242	.....	242
Net interest paid to loan guarantee financing accounts	.....	.....	.....	766	.....	766	2	.....	2
Other	(* *)	.....	(* *)	60	.....	60	82	.....	82
Total—Financial Management Service	653	.....	653	3,158	.....	3,158	2,218	.....	2,218
Federal Financing Bank	−110	.....	−110	−102	.....	−102	−103	.....	−103
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	38	.....	38	227	.....	227	229	.....	229
Internal revenue collections for Puerto Rico	9	.....	9	118	.....	118	116	.....	116
United States Customs Service	145	.....	145	1,043	.....	1,043	1,111	.....	1,111
Bureau of Engraving and Printing	−26	.....	−26	40	.....	40	5	.....	5
United States Mint	−29	.....	−29	−91	.....	−91	−35	.....	−35
Bureau of the Public Debt	32	.....	32	177	.....	177	168	.....	168
Internal Revenue Service:									
Processing, assistance, and management	174	.....	174	1,040	.....	1,040	1,060	.....	1,060
Tax law enforcement	364	.....	364	2,410	.....	2,410	2,225	.....	2,225
Information systems	129	.....	129	859	.....	859	659	.....	659
Payment where earned income credit exceeds liability for tax	3,343	.....	3,343	11,221	.....	11,221	9,870	.....	9,870
Health insurance supplement to earned income credit	.....	.....	.....	.....	.....	.....	668	.....	668
Refunding internal revenue collections, interest	176	.....	176	1,768	.....	1,768	1,506	.....	1,506
Other	(* *)	.....	(* *)	2	.....	2	1	.....	1
Total—Internal Revenue Service	4,186	.....	4,186	17,300	.....	17,300	15,988	.....	15,988
United States Secret Service	42	.....	42	313	.....	313	293	.....	293
Comptroller of the Currency	28	1	27	245	197	47	223	209	14
Office of Thrift Supervison	12	2	10	97	80	17	104	85	18
Interest on the public debt:									
Public issues (accrual basis)	19,906	.....	19,906	133,924	.....	133,924	118,943	.....	118,943
Special issues (cash basis)	977	.....	977	48,944	.....	48,944	44,224	.....	44,224
Total—Interest on the public debt	20,883	.....	20,883	182,868	.....	182,868	163,167	.....	163,167
Other	4	.....	4	29	.....	29	34	.....	34
Proprietary receipts from the public	.....	−126	126	.....	2,258	−2,258	.....	1,845	−1,845
Receipts from off-budget federal entities	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions	−900	.....	−900	−5,529	.....	−5,529	−6,435	.....	−6,435
Offsetting governmental receipts	.....	64	−64	.....	579	−579	.....	425	−425
Total—Department of the Treasury	**24,558**	**−56**	**24,615**	**198,319**	**3,127**	**195,192**	**176,589**	**2,571**	**174,018**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,239	.....	1,239	9,121	.....	9,121	8,716	.....	8,716
Other	55	22	33	401	160	242	419	156	263
Veterans Benefits Administration:									
Public enterprise funds:									
Guaranty and indemnity fund	200	48	152	565	285	280	883	412	471
Loan guaranty revolving fund	59	38	21	318	240	78	372	280	92
Other	14	4	10	108	66	42	256	152	104
Compensation and pensions	93	.....	93	8,946	.....	8,946	11,298	.....	11,298
Readjustment benefits	86	.....	86	750	.....	750	738	.....	738
Post-Vietnam era veterans education account	2	.....	2	39	.....	39	56	.....	56
Insurance funds:									
National service life	116	.....	116	728	.....	728	724	.....	724
United States government life	1	.....	1	10	.....	10	11	.....	11
Veterans special life	12	3	9	86	92	−6	80	92	−11
Other	(* *)	.....	(* *)	16	.....	16	−6	.....	−6
Total—Veterans Benefits Administration	584	93	491	11,566	682	10,884	14,413	934	13,478
Construction	63	.....	63	380	(* *)	380	393	(* *)	393
Departmental administration	80	.....	80	654	.....	654	578	.....	578
Proprietary receipts from the public:									
National service life	.....	22	−22	.....	160	−160	.....	208	−208
United States government life	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other	.....	57	−57	.....	415	−415	.....	869	−869
Intrabudgetary transactions	(* *)	.....	(* *)	−15	.....	−15	−27	.....	−27
Total—Department of Veterans Affairs	**2,022**	**193**	**1,828**	**22,107**	**1,416**	**20,691**	**24,492**	**2,168**	**22,324**
Environmental Protection Agency:									
Program and research operations	66	.....	66	516	.....	516	498	.....	498
Abatement, control, and compliance	149	.....	149	865	.....	865	726	.....	726
Water infrastructure financing	170	.....	170	1,338	.....	1,338	1,106	.....	1,106
Hazardous substance superfund	101	.....	101	778	.....	778	814	.....	814
Other	37	(* *)	37	507	(* *)	507	490	3	487
Proprietary receipts from the public	.....	29	−29	.....	180	−180	.....	113	−113
Intrabudgetary transactions	.....	.....	.....	−250	.....	−250	−250	.....	−250
Offsetting governmental receipts	.....	1	−1	.....	5	−5	.....	5	−5
Total—Environmental Protection Agency	**524**	**31**	**493**	**3,755**	**185**	**3,569**	**3,384**	**121**	**3,263**
General Services Administration:									
Real property activities	−788	.....	−788	−292	.....	−292	−564	.....	−564
Personal property activities	34	.....	34	29	.....	29	−43	.....	−43
Other	−13	.....	−13	204	.....	204	111	.....	111
Proprietary receipts from the public	.....	1	−1	.....	−1	1	.....	3	−3
Total—General Services Administration	**−766**	**1**	**−767**	**−58**	**−1**	**−58**	**−496**	**3**	**−499**
National Aeronautics and Space Administration:									
Human space flight	280	.....	280	1,345	.....	1,345	.....	.....	.....
Science, aeronautics and technology	[1]−92	.....	−92	861	.....	861	.....	.....	.....
Mission support	211	.....	211	1,099	.....	1,099	.....	.....	.....
Research and development	463	.....	463	2,705	.....	2,705	3,801	.....	3,801
Space flight, control and data communications	128	.....	128	1,199	.....	1,199	2,814	.....	2,814
Construction of facilities	35	.....	35	192	.....	192	235	.....	235
Research and program management	3	.....	3	91	.....	91	930	.....	930
Other	1	.....	1	9	.....	9	9	.....	9
Total—National Aeronautics and Space Administration	**1,028**	**.....**	**1,028**	**7,499**	**.....**	**7,499**	**7,789**	**.....**	**7,789**
Office of Personnel Management:									
Government payment for annuitants, employees health and life insurance benefits	334	.....	334	2,320	.....	2,320	2,254	.....	2,254
Payment to civil service retirement and disability fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	3,274	.....	3,274	22,220	.....	22,220	20,924	.....	20,924
Employees life insurance fund	132	191	−58	938	1,452	−514	795	1,386	−590
Employees and retired employees health benefits fund	1,258	1,250	8	8,996	9,277	−282	8,777	9,180	−403
Other	−6	.....	−6	29	.....	29	96	.....	96
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−3	.....	−3	−19	.....	−19	−20	.....	−20
Total—Office of Personnel Management	**4,989**	**1,441**	**3,548**	**34,483**	**10,729**	**23,754**	**32,827**	**10,566**	**22,261**

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan fund	20	39	−19	206	209	−3	342	242	101
Disaster loan fund	33	16	17	324	143	181	107	176	−69
Other	2	1	(* *)	13	9	4	15	7	7
Other	55	(* *)	55	343	(* *)	343	306	(* *)	306
Total—Small Business Administration	**110**	**57**	**53**	**886**	**360**	**525**	**771**	**426**	**345**
Social Security Administration:									
Payments to Social Security trust funds	1,581	.....	1,581	3,840	.....	3,840	4,138	.....	4,138
Special benefits for disabled coal miners	59	.....	59	424	.....	424	457	.....	457
Supplemental security income program	141	.....	141	13,148	.....	13,148	15,911	.....	15,911
Office of the Inspector General	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal old-age and survivors insurance trust fund (off-budget):									
Benefit payments	24,239	.....	24,239	167,028	.....	167,028	160,075	.....	160,075
Administrative expenses	255	.....	255	980	.....	980	994	.....	994
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FOASI trust fund	24,495	.....	24,495	168,008	.....	168,008	161,069	.....	161,069
Federal disability insurance trust fund (off-budget):									
Benefit payments	3,370	.....	3,370	23,020	.....	23,020	20,988	.....	20,988
Administrative expenses	89	.....	89	645	.....	645	567	.....	567
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	3,460	.....	3,460	23,665	.....	23,665	21,554	.....	21,554
Proprietary receipts from the public:									
On-budget	.....	73	−73	.....	384	−384	.....	335	−335
Off-budget	.....	2	−2	.....	6	−6	.....	8	−8
Intrabudgetary transactions:									
On-budget	.....	.....	.....	.....	.....	.....	.....	.....	.....
Off-budget[2]	−1,581	.....	−1,581	−3,839	.....	−3,839	−4,133	.....	−4,133
Total—Social Security Administration	**28,155**	**75**	**28,080**	**205,246**	**390**	**204,856**	**198,996**	**343**	**198,653**
Other independent agencies:									
Board for International Broadcasting	30	.....	30	124	.....	124	115	.....	115
Corporation for National and Community Service	32	.....	32	243	.....	243	105	.....	105
Corporation for Public Broadcasting	.....	.....	.....	286	.....	286	275	.....	275
District of Columbia:									
Federal payment	.....	.....	.....	714	.....	714	698	.....	698
Other	4	.....	4	5	12	−7	3	12	−9
Equal Employment Opportunity Commission	19	(* *)	19	143	(* *)	142	139	(* *)	139
Export-Import Bank of the United States	31	27	3	883	583	300	642	1,337	−694
Federal Communications Commission	14	(* *)	14	92	30	62	84	23	62
Federal Deposit Insurance Corporation:									
Bank insurance fund	136	441	−305	1,500	6,344	−4,844	1,612	7,598	−5,986
Savings association insurance fund	2	17	−15	26	545	−520	13	531	−518
FSLIC resolution fund	19	33	−14	1,188	661	527	1,209	2,255	−1,046
Affordable housing and bank enterprise	(* *)	.....	(* *)	3	.....	3	−1	.....	−1
Total—Federal Deposit Insurance Corporation	157	492	−335	2,717	7,551	−4,834	2,834	10,384	−7,551
Federal Emergency Management Agency:									
Public enterprise funds	18	38	−20	275	197	78	257	212	45
Disaster relief	153	.....	153	1,445	.....	1,445	2,167	.....	2,167
Emergency management planning and assistance	23	.....	23	155	.....	155	139	.....	139
Other	23	(* *)	23	182	6	176	162	.....	162
Federal Trade Commission	10	.....	10	48	.....	48	51	.....	51
Interstate Commerce Commission	3	.....	3	23	.....	23	25	.....	25
Legal Services Corporation	34	.....	34	261	.....	261	230	.....	230
National Archives and Records Administration	11	(* *)	11	130	(* *)	130	130	(* *)	130
National Credit Union Administration:									
Credit union share insurance fund	(* *)	27	−27	−13	196	−209	23	218	−195
Central liquidity facility	.....	.....	.....	5	5	(* *)	54	54	(* *)
Other	1	(* *)	(* *)	−8	3	−11	15	48	−32

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	12	.....	12	105	.....	105	101	.....	101
National Endowment for the Humanities	13	.....	13	94	.....	94	90	.....	90
National Labor Relations Board	17	.....	17	104	.....	104	104	.....	104
National Science Foundation	199	.....	199	1,462	.....	1,462	1,382	.....	1,382
Nuclear Regulatory Commission	46	21	25	311	289	21	314	285	29
Panama Canal Commission	47	52	−4	323	358	−35	301	330	−29
Postal Service:									
Public enterprise funds (off-budget)	3,644	4,350	−706	28,574	32,130	−3,556	27,434	29,451	−2,017
Payment to the Postal Service fund	23	.....	23	107	.....	107	107	.....	107
Railroad Retirement Board:									
Federal windfall subsidy	21	.....	21	149	.....	149	159	.....	159
Federal payments to the railroad retirement accounts	63	.....	63	172	.....	172	38	.....	38
Rail industry pension fund:									
Benefit payments	239	.....	239	1,634	.....	1,634	1,645	.....	1,645
Advances from FOASDI fund	−92	.....	−92	−640	.....	−640	−633	.....	−633
OASDI certifications	92	.....	92	640	.....	640	632	.....	632
Administrative expenses	6	.....	6	42	.....	42	43	.....	43
Interest on refunds of taxes	(* *)	.....	(* *)	16	.....	16	16	.....	16
Other	1	.....	1	4	.....	4	4	.....	4
Intrabudgetary transactions:									
Payments from other funds to the railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	−63	.....	−63	−172	.....	−172	−38	.....	−38
Supplemental annuity pension fund:									
Benefit payments	7	.....	7	53	.....	53	56	.....	56
Interest on refund of taxes	(* *)	.....	(* *)	1	.....	1	.....	.....	.....
Railroad Social Security equivalent benefit account:									
Benefit payments	409	.....	409	2,860	.....	2,860	2,788	.....	2,788
Interest on refund of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	.....	.....	.....
Other	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—Railroad Retirement Board	683	.....	683	4,760	.....	4,760	4,714	.....	4,714
Resolution Trust Corporation	461	897	−436	3,289	9,825	−6,535	9,405	8,503	901
Securities and Exchange Commission	14	.....	14	77	.....	77	27	.....	27
Smithsonian Institution	32	.....	32	249	.....	249	212	.....	212
Tennessee Valley Authority	740	716	24	5,503	4,580	922	5,725	5,023	702
United States Information Agency	90	(* *)	90	659	(* *)	659	643	(* *)	643
Other	178	111	67	1,615	1,248	367	1,399	739	660
Total—Other independent agencies	**6,764**	**6,733**	**31**	**54,941**	**57,014**	**−2,074**	**60,106**	**56,619**	**3,487**
Undistributed offsetting receipts:									
Other interest	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	−1,027	.....	−1,027	−7,135	.....	−7,135	−7,473	.....	−7,473
Department of Health and Human Services:									
Federal hospital insurance trust fund:									
Federal employer contributions	−152	.....	−152	−1,061	.....	−1,061	−1,058	.....	−1,058
Postal Service employer contributions	−48	.....	−48	−324	.....	−324	−295	.....	−295
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−9	.....	−9	−64	.....	−64	−64	.....	−64
Office of Personnel Management:									
Civil service retirement and disability fund	−781	.....	−781	−5,623	.....	−5,623	−5,769	.....	−5,769
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund:									
Federal employer contributions	−456	.....	−456	−2,960	.....	−2,960	−3,128	.....	−3,128
Payments for military service credits	.....	.....	.....	17	.....	17	.....	.....	.....
Federal disability insurance trust fund:									
Federal employer contributions	−81	.....	−81	−529	.....	−529	−337	.....	−337
Payments for military service credits	.....	.....	.....	−17	.....	−17	.....	.....	.....
Independent agencies:									
Court of veterans appeals retirement fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement	−2,554	.....	−2,554	−17,695	.....	−17,695	−18,125	.....	−18,125

Table 5. Outlays of the U.S. Government, April 1995 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	−9	.....	−9	−9	.....	−9
Department of Defense—Civil:									
Corps of Engineers	−2	.....	−2	−11	.....	−11	−8	.....	−8
Military retirement fund	−241	.....	−241	−5,782	.....	−5,782	−5,257	.....	−5,257
Education benefits fund	(* *)	.....	(* *)	−22	.....	−22	−25	.....	−25
Soldiers' and airmen's home permanent fund	(* *)	.....	(* *)	−5	.....	−5	−6	.....	−6
Other	(* *)	.....	(* *)	−1	.....	−1	(* *)	.....	(* *)
Department of Health and Human Services:									
Federal hospital insurance trust fund	−16	.....	−16	−5,396	.....	−5,396	−5,340	.....	−5,340
Federal supplementary medical insurance trust fund	−13	.....	−13	−967	.....	−967	−1,071	.....	−1,071
Department of Labor:									
Unemployment trust fund	−41	.....	−41	−1,392	.....	−1,392	−1,332	.....	−1,332
Department of State:									
Foreign Service retirement and disability fund	(* *)	.....	(* *)	−300	.....	−300	−281	.....	−281
Department of Transportation:									
Highway trust fund	−34	.....	−34	−577	.....	−577	−723	.....	−723
Airport and airway trust fund	−13	.....	−13	−401	.....	−401	−424	.....	−424
Oil spill liability trust fund	(* *)	.....	(* *)	−4	.....	−4	−4	.....	−4
Department of Veterans Affairs:									
National service life insurance fund	−2	.....	−2	−537	.....	−537	−540	.....	−540
United States government life Insurance Fund	(* *)	.....	(* *)	−4	.....	−4	−5	.....	−5
Environmental Protection Agency	(* *)	.....	(* *)	−1	.....	−1	−1	.....	−1
National Aeronautics and Space Administration	(* *)	.....	(* *)	−1	.....	−1	−1	.....	−1
Environmental Protection Agency	.....	.....	.....	.....	.....	.....	.....	.....	.....
Civil service retirement and disability fund	−60	.....	−60	−13,946	.....	−13,946	−13,019	.....	−13,019
Social Security administration (off-budget):									
Federal old-age and survivors insurance trust fund	−75	.....	−75	−15,360	.....	−15,360	−14,109	.....	−14,109
Federal disability insurance trust fund	−9	.....	−9	−860	.....	−860	−404	.....	−404
Independent agencies:									
Railroad Retirement Board	−57	.....	−57	−406	.....	−406	−333	.....	−333
Other	−3	.....	−3	−12	.....	−12	−8	.....	−8
Other	−30	.....	−30	−135	.....	−135	−98	.....	−98
Total—Interest received by trust funds	−596	.....	−596	−46,130	.....	−46,130	−42,996	.....	−42,996
Rents and royalties on the outer continental shelf lands	.....	−43	43	.....	1,086	−1,086	.....	1,564	−1,564
Sale of major assets	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spectrum auction proceeds	.....	610	−610	.....	610	−610	.....	.....	.....
Total—Undistributed offsetting receipts	**−3,150**	**567**	**−3,718**	**−63,826**	**1,696**	**−65,521**	**−61,121**	**1,564**	**−62,685**
Total outlays	**130,896**	**15,223**	**115,673**	**992,833**	**118,774**	**874,059**	**967,652**	**117,222**	**850,430**
Total on-budget	**101,500**	**10,872**	**90,628**	**796,133**	**86,638**	**709,495**	**779,706**	**87,764**	**691,942**
Total off-budget	**29,396**	**4,351**	**25,045**	**196,700**	**32,136**	**164,564**	**187,947**	**29,458**	**158,488**
Total surplus (+) or deficit			**+49,720**			**−94,284**			**−132,688**
Total on-budget			**+35,542**			**−134,587**			**−167,182**
Total off-budget			**+14,178**			**+40,303**			**+34,494**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	28,972	27,472
Receipts from off-budget federal entities	.....	.....
Intrabudgetary transactions	114,314	111,434
Governmental receipts	2,005	1,107
Total receipts offset against outlays	145,291	140,012

[1]Prior period adjustment.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

... No Transactions.

(* *) Less than $500,000

Note: Details may not add to totals due to rounding

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, April 1995 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	−11,788	159,577	157,215	4,677,750	4,849,116	4,837,327
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	−11,788	159,577	157,215	4,692,750	4,864,116	4,852,327
Plus premium on public debt securities	−8	−56	10	1,333	1,284	1,277
Less discount on public debt securities	−513	2,248	−11,454	78,631	81,392	80,879
Total public debt securities net of Premium and discount	−11,283	157,274	168,678	4,615,453	4,784,010	4,772,727
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	20	−1,715	1,153	28,194	26,459	26,479
Total federal securities	−11,263	155,559	169,832	4,643,647	4,810,469	4,799,206
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	16,562	58,132	39,630	1,213,104	1,254,674	1,271,236
Less discount on federal securities held as investments of government accounts	187	558	−12,061	1,684	2,055	2,242
Net federal securities held as investments of government accounts	16,375	57,573	51,691	1,211,421	1,252,619	1,268,994
Total borrowing from the public	−27,638	97,986	118,141	3,432,226	3,557,850	3,530,212
Accrued interest payable to the public	10,786	11,706	7,724	43,287	44,207	54,994
Allocations of special drawing rights	61	518	15	7,189	7,646	7,707
Deposit funds	−189	−530	−517	7,316	6,974	6,786
Miscellaneous liability accounts (includes checks Outstanding etc.)	−2,813	5,336	9,126	4,938	13,087	10,274
Total liability accounts	**−19,792**	**115,015**	**134,488**	**3,494,957**	**3,629,764**	**3,609,972**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[1]						
Federal Reserve account	3,699	1,393	−9,324	6,848	4,543	8,241
Tax and loan note accounts	16,274	734	5,549	29,094	13,554	29,828
Balance	19,973	2,127	−3,775	35,942	18,097	38,069
Special drawing rights:						
Total holdings	92	1,772	238	9,971	11,651	11,743
SDR certificates issued to Federal Reserve banks	.....	.....	.....	−8,018	−8,018	−8,018
Balance	92	1,772	238	1,953	3,633	3,725
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	31,762	31,762	31,762
Maintenance of value adjustments	332	2,803	79	7,163	9,633	9,965
Letter of credit issued to IMF	678	1,233	−223	−25,923	−25,368	−24,690
Dollar deposits with the IMF	5	−2	−5	−96	−103	−98
Receivable/Payable (−) for interim maintenance of value adjustments	−222	−1,894	−57	−837	−2,509	−2,730
Balance	794	2,140	−206	12,069	13,415	14,209
Loans to International Monetary Fund	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	4,947	8,242	3,668	21,416	24,710	29,658
Total cash and monetary assets	25,806	14,282	−76	71,379	59,855	85,661
Net activity, guaranteed loan financing	−149	−988	−2,097	−9,806	−10,645	−10,794
Net activity, direct loan financing	330	3,656	2,334	12,726	16,051	16,382
Miscellaneous asset accounts	3,967	4,164	2,032	−1,386	−1,189	2,779
Total asset accounts	**29,955**	**21,113**	**2,194**	**72,914**	**64,073**	**94,027**
Excess of liabilities (+) or assets (−)	**−49,747**	**+93,902**	**+132,295**	**+3,422,043**	**+3,565,692**	**+3,515,945**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	27	382	394	.....	355	382
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**−49,720**	**+94,284**	**+132,688**	**+3,422,043**	**+3,566,047**	**+3,516,327**

[1]Major sources of information used to determine Treasury's operating cash income include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of the Public Debt and various electronic systems. Deposits are reflected as received and withdrawals are reflected as processed.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	3,565,692	3,422,146	3,218,965
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	.....	−103	526
Excess of liabilities beginning of period (current basis)	3,565,692	3,422,043	3,219,491
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yr	−49,720	94,284	132,688
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	−49,720	94,284	132,688
Total-on-budget (Table 2)	−35,542	134,587	167,182
Total-off-budget (Table 2)	−14,178	−40,303	−34,494
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−27	−382	−393
Profit on sale of gold	(* *)	(* *)	(* *)
Total-transactions not applied to current year's Surplus or deficit	−27	−382	−394
Excess of liabilities close of period	**3,515,945**	**3,515,945**	**3,351,785**

Table 6. Schedule B—Securities Issued by Federal Agencies Under Special Financing Authorities, April 1995 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
FSLIC resolution fund	.....	−32	−145	189	158	158
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	.....	.....	(* *)	6	6	6
Department of Housing and Urban Development:						
Federal Housing Administration	5	−42	−90	112	65	70
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Federal Transit Administration	.....	.....	−547	.....	.....	.....
Coast Guard:						
Family housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	9	9	192	200	201
Independent agencies:						
Farm Credit System Financial Assistance Corporation	.....	.....	.....	1,261	1,261	1,261
National Archives and Records Administration	.....	−2	.....	298	296	296
Tennessee Valley Authority	13	−1,649	1,926	26,121	24,459	24,472
Total, agency securities	**20**	**−1,715**	**1,153**	**28,194**	**26,459**	**26,479**

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1995 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Foreign military loan program	.....	337	405	413	750	750
Agency for International Development:						
International Debt Reduction	.....	.....	.....	315	315	315
Housing and other credit guaranty programs	.....	.....	.....	125	125	125
Private sector revolving fund	.....	.....	.....	1	1	1
Overseas Private Investment Corporation	.....	22	8	16	38	38
Department of Agriculture:						
Farm Service Agency:						
Federal crop insurance corporation fund	.....	.....	−113	.....	.....	.....
Commodity Credit Corporation	668	−7,529	−9,839	16,909	8,712	9,380
Agricultural credit insurance fund	.....	−1,748	−1,285	4,028	2,280	2,280
Natural Resources Conservation Service	.....	.....	.....	4	4	4
Rural Utilities Service:						
Rural electrification and telephone revolving fund	2	723	237	8,193	8,914	8,916
Rural Telephone Bank	.....	85	−157	586	671	671
Rural development insurance fund	.....	715	561	2,091	2,806	2,806
Rural communication development fund	.....	.....	.....	25	25	25
Rural housing and Community Development Service:						
Rural housing insurance fund	.....	1,192	2,134	4,497	5,689	5,689
Self-help housing land development fund	.....	1	1	(* *)	1	1
Rural Business and Cooperative Development Service:						
Rural development loan fund	.....	40	29	21	61	61
Rural economic development loan fund	.....	8	10	19	27	27
Foreign Agricultural Service	.....	97	385	583	680	680
Department of Education:						
Federal direct student loan program	.....	4,868	.....	433	5,302	5,302
Federal family education loan program	.....	.....	.....	1,605	1,605	1,605
College housing and academic facilities fund	.....	18	14	162	181	181
College housing loans	.....	.....	(* *)	411	411	411
Department of Energy:						
Isotope production and distribution fund	.....	−14	.....	14	.....	.....
Bonneville power administration fund	.....	−5	158	2,617	2,612	2,612
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	.....	−21	.....	783	762	762
Housing for the elderly and handicapped	.....	−770	−475	8,484	7,714	7,714
Public and Indian housing:						
Low-rent public housing	.....	−135	25	135	.....	.....
Department of the Interior:						
Bureau of Reclamation Loans	.....	.....	6	11	11	11
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	.....	8	9	26	34	34
Department of Justice:						
Federal prison industries, incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Highway Administration:						
High priority quarters loan fund	−20	21	.....	.....	40	21
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds	.....	(* *)	.....	1	1	1
Amtrak corridor improvement loans	.....	(* *)	.....	2	3	3
Other	.....	.....	.....	(* *)	(* *)	(* *)
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Minority business resource center fund	.....	14	.....	13	27	27
Department of the Treasury:						
Federal Financing Bank revolving fund	−2,892	−13,983	−10,943	94,357	83,266	80,374
Department of Veterans Affairs:						
Guaranty and indemnity fund	.....	586	612	181	767	767
Loan guaranty revolving fund	.....	903	1,158	1,107	2,011	2,011
Direct loan revolving fund	.....	(* *)	(* *)	1	1	1
Native american veteran housing fund	.....	12	7	1	13	13
Vocational rehabilitation revolving fund	.....	(* *)	1	2	2	2

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, April 1995 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:—Continued						
Environmental Protection Agency:						
Abatement, control, and compliance loan program	.....	11	10	26	37	37
Small Business Administration:						
Business loan and revolving fund	.....	.....	114	293	293	293
Disaster loan fund	.....	.....	2,350	6,996	6,996	6,996
Independent agencies:						
Export-Import Bank of the United States	.....	30	811	2,632	2,662	2,662
Federal Emergency Management Agency:						
National insurance development fund	.....	.....	100	3	3	3
Disaster assistance loan fund	.....	169	25	84	253	253
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund	.....	.....	9	85	85	85
Railroad Retirement Board:						
Rail industry pension fund	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	266	1,784	1,762	2,781	4,299	4,565
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**−1,976**	**−12,560**	**−11,872**	**163,642**	**153,059**	**151,082**
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military financing program	−6	−156	−146	3,785	3,635	3,629
Department of Agriculture:						
Farm Service Agency:						
Agriculture credit insurance fund	−990	−1,600	−515	6,063	5,453	4,463
Rural Utilities Service:						
Rural electrification and telephone revolving fund	7	−17	−294	21,916	21,892	21,898
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Rural housing and Community Development Service:						
Rural housing insurance fund	.....	−760	−265	24,391	23,631	23,631
Department of Defense:						
Department of the Navy	.....	.....	.....	1,624	1,624	1,624
Defense agencies	.....	−47	−49	−145	−192	−192
Department of Education:						
Federal family education loan program	.....	.....	−4,790	.....	.....	.....
Department of Health and Human Services:						
Medical facilities guarantee and loan fund	−5	−23	−5	63	46	40
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	.....	−58	−54	1,747	1,689	1,689
Community Development Grants	.....	−14	−16	110	96	96
Department of Interior:						
Territorial and international affairs	.....	−1	−1	22	21	21
Department of Transportation:						
Federal Railroad Administration	.....	−3	−1	15	11	11
Federal Transit Administration	.....	−665	488	665	.....	.....
Department of the Treasury:						
Financial Management Service	.....	.....	−30	.....	.....	.....
General Services Administration:						
Federal buildings fund	9	111	212	1,780	1,882	1,891
Small Business Administration:						
Business loan fund	−18	−81	−52	581	519	500
Independent agencies:						
Export-Import Bank of the United States	.....	−777	−948	3,926	3,150	3,150
Pennsylvania Avenue Development Corporation	10	68	58	250	308	317
Postal Service	.....	−1,100	.....	8,973	7,873	7,873
Resolution Trust Corporation	−1,898	−8,661	−4,285	26,519	19,756	17,858
Tennessee Valley Authority	.....	−200	−250	3,400	3,200	3,200
Total borrowing from the Federal Financing Bank	**−2,893**	**−13,984**	**−10,943**	**109,360**	**98,268**	**95,375**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(" ") Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1995 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(* *)	1	2	.....	1	1
Department of Commerce	1	4	3	13	16	17
Department of Defense—Military:						
Defense cooperation account	(* *)	−4	−4	5	(* *)	1
Department of Energy	98	419	279	4,527	4,848	4,946
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund	641	70	−413	5,742	5,171	5,812
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	.....	−9	.....	.....	.....
Agency securities	.....	.....	−4	16	16	16
Guarantees of mortgage-backed securities:						
Public debt securities	35	285	290	3,713	3,963	3,998
Agency securities	.....	.....	(* *)	1	1	1
Other	2	−9	−6	193	181	184
Department of the Interior	44	581	440	2,722	3,259	3,303
Department of Labor	−51	169	−11,853	5,330	5,550	5,499
Department of Transportation	11	48	56	974	1,011	1,022
Department of the Treasury	−1,799	−4,387	−27	7,452	4,864	3,066
Department of Veterans Affairs:						
Canteen service revolving fund	.....	6	1	37	43	43
Veterans reopened insurance fund	−8	−1	−1	524	531	523
Servicemen's group life insurance fund	.....	−38	−109	41	4	4
Independent agencies:						
Export-Import Bank of the United States	67	89	383	57	79	147
Federal Deposit Insurance Corporation:						
Bank insurance fund	305	4,903	6,072	13,972	18,570	18,875
Savings association insurance fund	15	524	519	2,493	3,002	3,017
FSLIC resolution fund	10	−563	1,510	1,649	1,077	1,086
Federal Emergency Management Agency:						
National flood insurance fund	.....	−120	−71	200	81	81
National Credit Union Administration	23	215	227	3,052	3,244	3,267
Postal Service	698	2,437	2,077	1,271	3,010	3,708
Tennessee Valley Authority	.....	−2,701	1,276	3,954	1,253	1,253
Other	6	204	86	1,017	1,214	1,221
Other	−78	296	102	2,626	3,000	2,922
Total public debt securities	21	2,429	832	61,564	63,972	63,993
Total agency securities	.....	.....	−4	17	17	17
Total Federal funds	**21**	**2,429**	**828**	**61,581**	**63,990**	**64,010**
Trust funds:						
Legislative Branch:						
Library of Congress	(* *)	8	5	4	12	12
United States Tax Court	.....	(* *)	(* *)	5	5	5
Other	(* *)	5	(* *)	27	32	31
The Judiciary:						
Judicial retirement funds	−3	33	23	245	281	278
Department of Agriculture	(* *)	16	190	273	289	289
Department of Commerce	.....	(* *)	(* *)	(* *)	(* *)	(* *)
Department of Defense—Military:						
Voluntary separation incentive fund	10	10	−24	763	763	772
Other	−66	−65	6	157	157	91
Department of Defense—Civil:						
Military retirement fund	−1,214	9,070	9,280	105,367	115,651	114,437
Other	−16	36	(* *)	1,307	1,359	1,343

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, April 1995 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal hospital insurance trust fund	4,015	5,050	1,099	128,716	129,750	133,765
Federal supplementary medical insurance trust fund	1,061	−614	274	21,489	19,814	20,875
Other	10	97	96	836	923	933
Department of the Interior	86	110	17	234	258	344
Department of Justice	9	56	67	.....	47	56
Department of Labor:						
Unemployment trust fund	413	−1,686	−5,487	39,788	37,689	38,102
Other	−9	−2	−7	59	67	57
Department of State:						
Foreign Service retirement and disability fund	−65	300	243	7,179	7,544	7,479
Other	−6	−15	12	50	40	35
Department of Transportation:						
Highway trust fund	571	1,920	−1,290	17,694	19,043	19,614
Airport and airway trust fund	−251	−1,002	−506	12,206	11,455	11,205
Other	55	199	−116	1,683	1,827	1,881
Department of the Treasury	−26	−45	1	247	228	202
Department of Veterans Affairs:						
General post fund, national homes	.....	−1	(* *)	38	37	37
National service life insurance	−86	−20	25	11,852	11,919	11,832
United States government life Insurance Fund	−1	−6	−6	115	111	110
Veterans special life insurance fund	−9	7	11	1,509	1,525	1,516
Environmental Protection Agency	171	695	434	6,250	6,774	6,945
National Aeronautics and Space Administration	.....	(* *)	(* *)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund	−2,013	−28	581	338,889	340,874	338,861
Employees life insurance fund	−82	374	596	14,929	15,385	15,303
Employees and retired employees health benefits fund	6	304	474	7,573	7,871	7,878
Social Security Administration:						
Federal old-age and survivors insurance trust fund	10,914	16,843	34,563	413,425	419,354	430,268
Federal disability insurance trust fund	2,837	23,357	−1,750	6,100	26,620	29,457
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(* *)	1	1	53	54	54
Japan-United States Friendship Commission	(* *)	(* *)	(* *)	17	17	17
Railroad Retirement Board	232	571	−112	12,203	12,542	12,774
Other	−1	126	99	226	354	353
Total public debt securities	16,541	55,702	38,801	1,151,523	1,190,685	1,207,226
Total trust funds	**16,541**	**55,702**	**38,801**	**1,151,523**	**1,190,685**	**1,207,226**
Grand total	**16,562**	**58,132**	**39,630**	**1,213,104**	**1,254,674**	**1,271,236**

... No Transactions
(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted.
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	43,659	37,414	53,736	79,162	33,863	26,846	76,441						351,121	322,042
Corporation income taxes	3,055	1,497	31,915	3,258	2,060	14,863	23,482						80,132	74,275
Social insurance taxes and contributions:														
Employment taxes and contributions	31,263	33,786	35,708	38,990	35,667	38,646	50,423						264,484	246,351
Unemployment insurance	1,073	3,249	230	1,069	2,630	320	3,061						11,632	10,662
Other retirement contributions	351	352	420	383	357	413	354						2,629	2,704
Excise taxes	4,272	5,518	4,587	4,555	3,485	5,143	4,602						32,162	29,695
Estate and gift taxes	1,202	1,220	1,092	1,005	916	1,218	1,906						8,559	9,261
Customs duties	1,848	1,827	1,747	1,539	1,435	1,470	1,349						11,214	11,149
Miscellaneous receipts	2,300	2,811	1,375	1,839	2,131	3,612	3,774						17,842	11,603
Total—Receipts this year	89,024	87,673	130,810	131,801	82,544	92,532	165,392						779,775	.....
(On-budget)	65,384	62,083	103,860	101,036	54,405	61,970	126,170						574,908	.....
(Off-budget)	23,639	25,590	26,950	30,765	28,139	30,562	39,222						204,867	.....
Total—Receipts prior year	*78,662*	*83,102*	*125,403*	*122,961*	*73,186*	*93,107*	*141,321*						.....	*717,742*
(On budget)	*55,858*	*58,695*	*99,709*	*94,390*	*47,191*	*64,611*	*104,306*						.....	*524,760*
(Off budget)	*22,804*	*24,407*	*25,694*	*28,571*	*25,995*	*28,497*	*37,015*						.....	*192,982*
Outlays														
Legislative Branch	354	217	333	222	183	166	178						1,651	1,563
The Judiciary	184	169	303	214	188	348	202						1,608	1,491
Executive Office of the President	18	17	26	21	15	16	18						130	125
Funds Appropriated to the President:														
International Security Assistance	3,255	310	271	203	101	213	221						4,575	5,174
International Development Assistance	726	367	443	471	427	327	575						3,337	2,557
Other	−381	452	18	94	133	−372	−749						−805	335
Department of Agriculture:														
Commodity Credit Corporation and Foreign Agricultural Service	1,760	2,983	1,869	1,115	745	966	244						9,681	10,693
Other	5,839	3,850	3,637	4,191	3,521	4,547	3,960						29,545	27,896
Department of Commerce	305	300	304	308	262	291	227						1,997	1,805
Department of Defense:														
Military:														
Military personnel	3,713	5,701	8,203	3,280	5,914	8,404	3,138						38,352	43,454
Operation and maintenance	6,118	7,837	7,312	6,720	7,566	7,915	6,749						50,218	50,482
Procurement	4,254	4,754	4,727	4,984	4,715	4,744	4,399						32,579	36,505
Research, development, test, and evaluation	2,501	2,896	3,211	2,752	2,675	3,389	2,417						19,843	19,723
Military construction	425	537	436	575	505	719	514						3,711	2,501
Family housing	247	242	305	277	275	324	267						1,936	1,842
Revolving and management funds	147	−311	942	−757	−1,373	78	−251						−1,524	2,032
Other	275	−222	42	−284	21	−212	−405						−785	139
Total Military	17,680	21,435	25,178	17,548	20,298	25,361	16,828						144,329	156,679
Civil	2,638	2,656	2,553	2,592	2,542	2,674	2,592						18,249	17,566
Department of Education	1,949	2,322	3,888	2,764	2,593	2,691	1,974						18,181	13,073
Department of Energy	1,683	1,330	1,743	1,328	1,255	1,588	1,188						10,114	10,240
Department of Health and Human Services:														
Public Health Service	1,603	1,588	1,761	1,824	1,829	1,726	1,646						11,976	11,087
Health Care Financing Administration:														
Grants to States for Medicaid	6,622	7,545	7,321	7,215	6,694	8,448	7,239						51,084	47,101
Federal hospital ins. trust fund	7,834	8,942	9,757	8,630	8,838	11,171	8,680						63,851	58,440
Federal supp. med. ins. trust fund	4,799	5,290	5,837	5,014	4,712	5,987	4,527						36,167	33,542
Other	3,055	3,092	3,015	4,950	3,796	4,467	5,405						27,780	24,438
Administration for children and families	2,728	2,519	2,812	3,151	2,524	2,781	2,639						19,153	19,251
Other	−4,508	−4,490	−4,473	−6,540	−5,462	−6,021	−7,083						−38,576	−34,001
Department of Housing and Urban Development	2,903	2,426	2,394	2,009	2,227	2,694	2,707						17,360	15,343
Department of the Interior	883	582	557	567	553	671	499						4,311	3,910
Department of Justice	908	818	749	1,094	730	915	920						6,134	5,809
Department of Labor:														
Unemployment trust fund	1,650	1,854	2,001	2,543	2,330	2,762	2,131						15,271	20,294
Other	702	−170	469	653	621	331	768						3,375	3,200
Department of State	488	841	664	201	488	411	371						3,464	3,344
Department of Transportation:														
Highway trust fund	1,794	1,762	1,416	1,182	1,348	1,304	1,241						10,047	9,743

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1995—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	1,650	1,737	1,640	1,906	1,466	1,904	1,330						11,633	10,775
Department of the Treasury:														
Interest on the public debt	19,732	24,912	57,320	20,069	19,259	20,693	20,883						182,868	163,167
Other	34	−308	1,336	145	3,010	4,375	3,732						12,324	10,851
Department of Veterans Affairs:														
Compensation and pensions	105	1,457	2,824	81	1,492	2,894	93						8,946	11,298
National service life	64	70	83	71	79	106	94						569	516
United States government life	1	1	2	1	1	2	1						10	11
Other	1,528	1,784	1,344	1,827	1,429	1,614	1,640						11,166	10,499
Environmental Protection Agency	438	474	538	520	429	678	493						3,569	3,263
General Services Administration	−651	639	462	−717	431	544	−767						−58	−499
National Aeronautics and Space Administration	845	1,143	1,203	926	1,072	1,284	1,028						7,499	7,789
Office of Personnel Management	3,410	3,118	3,460	3,324	3,337	3,556	3,548						23,754	22,261
Small Business Administration	65	145	64	58	64	77	53						525	345
Social Security Administration:														
Federal old-age and survivors ins. trust fund (off-budget)	23,413	23,368	23,810	24,392	24,220	24,310	24,495						168,008	161,069
Federal disability ins. trust fund (off-budget)	3,289	3,244	3,348	3,417	3,415	3,492	3,460						23,665	21,554
Other	287	2,157	4,079	78	2,201	4,255	126						13,183	16,029
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance fund	−127	−208	−496	−1,193	−1,977	−536	−305						−4,844	−5,986
Savings association insurance fund	−2	−13	(* *)	−91	−361	−37	−15						−520	−518
FSLIC resolution fund	−87	430	33	−149	331	−16	−14						527	−1,046
Affordable housing and bank enterprise	(* *)	.....	1	1	.....	1	(* *)						3	−1
Postal Service:														
Public enterprise funds (off-budget)	−467	−326	101	−396	−494	−1,268	−706						−3,556	−2,017
Payment to the Postal Service fund	61	.....	.....	23	.....	.....	23						107	107
Resolution Trust Corporation	−471	−1,502	−2,001	−1,078	−699	−348	−436						−6,535	901
Tennessee Valley Authority	265	239	119	142	92	42	24						922	702
Other independent agencies	2,720	1,647	1,710	1,260	1,572	1,452	1,461						11,822	11,345
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,442	−2,416	−2,564	−2,557	−2,491	−2,671	−2,554						−17,695	−18,125
Interest received by trust funds	−611	−5,727	−38,216	−95	−634	−251	−596						−46,130	−42,996
Rents and royalties on outer continental shelf lands	−154	−160	−106	−353	−197	−158	43						−1,086	−1,564
Other	(* *)	(* *)	(* *)	.....	.....	.....	−610						−610	(* *)
Totals this year:														
Total outlays	**120,365**	**124,915**	**134,941**	**115,171**	**120,536**	**142,458**	**115,673**						**874,059**	.....
(On-budget)	**95,307**	**99,464**	**123,643**	**89,889**	**94,058**	**116,507**	**90,628**						**709,495**	.....
(Off-budget)	**25,059**	**25,452**	**11,297**	**25,282**	**26,478**	**25,951**	**25,045**						**164,564**	.....
Total-surplus (+) or deficit (−)	**−31,342**	**−37,242**	**−4,130**	**+16,629**	**−37,992**	**−49,927**	**+49,720**						**−94,284**	.....
(On-budget)	**−29,922**	**−37,381**	**−19,783**	**+11,147**	**−39,653**	**−54,537**	**+35,542**						**−134,587**	.....
(Off-budget)	**−1,420**	**+138**	**+15,653**	**+5,483**	**+1,661**	**+4,610**	**+14,178**						**+40,303**	.....
Total borrowing from the public	**32,457**	**40,528**	**−13,316**	**13,337**	**38,972**	**13,645**	**−27,638**						**97,986**	**118,141**
Total-outlays prior year	*124,085*	*121,483*	*133,108*	*107,713*	*114,752*	*125,422*	*123,867*						.....	*850,430*
(On-budget)	*100,562*	*96,719*	*121,425*	*83,521*	*88,835*	*100,259*	*100,620*						.....	*691,942*
(Off-budget)	*23,523*	*24,764*	*11,683*	*24,192*	*25,917*	*25,164*	*23,247*						.....	*158,488*
Total-surplus (+) or deficit (−) prior year	*−45,422*	*−38,381*	*−7,705*	*+15,248*	*−41,566*	*−32,315*	*+17,454*						.....	*−132,688*
(On-budget)	*−44,704*	*−38,024*	*−21,717*	*+10,869*	*−41,644*	*−35,648*	*+3,686*						.....	*−167,182*
(Off-budget)	*−719*	*−357*	*+14,012*	*+4,379*	*+77*	*+3,333*	*+13,768*						.....	*+34,494*

... No transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of April 30, 1995

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	432	555	−124	3,399	4,228	−829	12,206	11,455	11,205
Black lung disability	54	49	5	362	335	27	.....	.....	.....
Federal disability insurance	6,128	3,460	2,668	46,506	23,665	22,841	6,100	26,620	29,457
Federal employees life and health	.....	−51	51	.....	−796	796	22,503	23,256	23,181
Federal employees retirement	1,204	3,312	−2,107	22,786	22,491	295	346,317	348,704	346,623
Federal hospital insurance	12,847	8,680	4,167	67,883	63,851	4,032	128,716	129,750	133,765
Federal old-age and survivors insurance	35,299	24,495	10,804	181,914	168,008	13,906	413,425	419,354	430,268
Federal supplementary medical insurance	5,389	4,527	863	36,297	36,167	130	21,489	19,814	20,875
Highways	2,040	1,742	298	13,800	12,215	1,585	17,694	19,043	19,614
Military advances	1,424	800	624	7,381	7,487	−106	.....	.....	.....
Railroad retirement	448	662	−214	3,061	4,611	−1,551	12,203	12,542	12,774
Military retirement	1,268	2,338	−1,070	24,387	16,001	8,386	105,367	115,651	114,437
Unemployment	3,102	2,131	971	13,930	15,271	−1,342	39,788	37,689	38,102
Veterans life insurance	24	127	−103	702	733	−30	13,477	13,554	13,458
All other trust	508	436	72	3,492	2,594	898	12,240	13,253	13,468
Total trust fund receipts and outlays and investments held from Table 6-D	**70,167**	**53,262**	**16,905**	**425,901**	**376,862**	**49,039**	**1,151,523**	**1,190,685**	**1,207,226**
Less: Interfund transactions	10,282	10,282	.....	108,822	108,822	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	59,885	42,980	16,905	317,079	268,040	49,039			
Total Federal fund receipts and outlays	**108,758**	**75,943**	**32,815**	**482,632**	**625,955**	**−143,323**			
Less: Interfund transactions	28	28	.....	214	214	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5	108,730	75,915	32,815	482,418	625,741	−143,323			
Less: offsetting proprietary receipts	3,222	3,222	.....	19,722	19,722	.....			
Net budget receipts & outlays	**165,392**	**115,673**	**49,720**	**779,775**	**874,059**	**−94,284**			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, April 1995 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	76,441	351,121	322,042
Corporation income taxes	23,482	80,132	74,275
Social insurance taxes and contributions:			
Employment taxes and contributions	50,423	264,484	246,351
Unemployment insurance	3,061	11,632	10,662
Other retirement contributions	354	2,629	2,704
Excise taxes	4,602	32,162	29,695
Estate and gift taxes	1,906	8,559	9,261
Customs	1,349	11,214	11,149
Miscellaneous	3,774	17,842	11,603
Total	**165,392**	**779,775**	**717,742**
NET OUTLAYS			
National defense	17,753	151,831	164,227
International affairs	95	10,475	11,545
General science, space, and technology	1,298	9,812	9,929
Energy	196	2,772	2,770
Natural resources and environment	1,587	13,968	13,001
Agriculture	623	10,902	12,772
Commerce and housing credit	−1,092	−12,876	−7,552
Transportation	2,560	21,567	20,251
Community and Regional Development	896	5,963	5,321
Education, training, employment and social services	3,647	30,566	24,730
Health	9,281	65,666	61,288
Medicare	11,510	88,515	81,867
Income security	18,963	131,336	134,052
Social Security	27,953	191,668	182,621
Veterans benefits and services	1,850	20,803	22,495
Administration of justice	1,359	9,308	8,864
General government	299	7,704	5,755
Interest	20,017	133,469	116,184
Undistributed offsetting receipts	−3,121	−19,391	−19,689
Total	**115,673**	**874,059**	**850,430**

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued, electronic funds transferred, or cash payments made. Certain outlays do not require issuance of cash or checks. An example is charges made against appropriations for that part of employees' salaries withheld for taxes or savings bond allotments — these are counted as payments to the employee and credits for whatever purpose the money was withheld. Outlays are stated net of offsetting collections (including receipts of revolving and management funds) and of refunds. Interest on the public debt (public issues) is recognized on the accrual basis. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting and are divided into two components. The portion of the credit activities that involve a cost to the Government (mainly subsidies) is included within the budget program accounts. The remaining portion of the credit activities are in non-budget financing accounts. Outlays of off-budget Federal entities are excluded by law from budget totals. However, they are shown separately and combined with the on-budget outlays to display total Federal outlays.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, January 1993* (Available from the U.S. General Accounting Office, P.O. Box 6015, Gaithersburg, Md. 20877). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19 __
  -The United States Budget in Brief, FY 19 __
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

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